

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF GEORGIA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 4:20-cv-28 (CDL)
)	
WESLEY ADAM KROLL, individually and)	
d/b/a UNITED TAX SERVICE, AMERICAN)	
TAX SERVICE, AMERICAN TAX, TAX)	
STOP, and TAX SOUTH,)	
)	
Defendant.)	

ORDER OF PERMANENT INJUNCTION

This matter comes before the Court upon the United States’ Renewed Motion for Entry of Default Judgment against Defendant Wesley Adam Kroll on Counts I, II and III of the Complaint (ECF No. 13). Defendant is in default, and the allegations of the United States’ complaint are accordingly admitted. Based upon those allegations and the applicable law, the United States is entitled to a default judgment and the relief it seeks. Therefore, the Court GRANTS the Motion pursuant to Rule 54(b) of the Federal Rules of Civil Procedure and awards the following relief.

Defendant Wesley Adam Kroll is hereby **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from:

- A. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself;
- B. owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
- C. training, advising, counseling, instructing, or teaching anyone about the preparation of federal tax returns;

- D. maintaining, transferring, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- E. selling, transferring, assigning, disseminating, providing, or giving to any individual or entity a list of customers, or any other personal identifying information of customers, of Kroll or anyone acting at the direction of Kroll;
- F. selling, transferring, assigning, disseminating, providing, or giving to any current manager, tax return preparer, employee, or independent contractor a list of customers, or any other personal identifying information of customers, of Kroll or anyone acting at the direction of Kroll;
- G. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- H. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

IT IS FURTHER ORDERED that, pursuant to 26 U.S.C. § 7402, Kroll, at his own expense, shall, within 30 days from the date of this Order:

- A. Immediately and permanently close all tax return preparation stores that Kroll owns or manages through any entity, whether those stores do business as United Tax Service, American Tax Service, American Tax, Tax Stop, and Tax South or under any other name;
- B. Send by U.S. mail or e-mail a copy of this Order to each person for whom he prepared, or any individual acting at his direction prepared, federal tax returns or any other federal tax forms after January 1, 2013. There shall not be any other document enclosed with this Order;
- C. Publish or post on the Facebook page for United Tax Service, American Tax Service, American Tax, Tax Stop, and Tax South a notice to be provided by the United States and approved by the Court, which states that a United States District Court has ordered that Kroll is permanently prohibited by law from preparing tax returns for others from the date of entry of this Order;
- D. Produce to counsel for the United States a list that identifies – by name, social security number, address, e-mail address, telephone number, and tax period(s) – all persons for whom Kroll prepared federal tax returns beginning on or after January 1, 2012, up through the date of this Order, including any returns prepared by Kroll’s managers, employees or tax return preparers; and
- E. Produce to counsel for the United States a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees,

employees, and independent contractors of Kroll from January 1, 2012 to the date of this Order; and

- F. File a declaration with the Court, sworn under penalty of perjury, that he complied with each requirement in paragraphs A through E immediately above.

IT IS FURTHER ORDERED that, pursuant to 26 U.S.C. § 7402, Kroll, at his own expense, is required to, within 15 days from the date of this Order, provide a copy of this Order to all principals, officers, managers, franchisees, employees, and independent contractors of Kroll, and, within 30 days from the date of this Order, provide to counsel for the United States a signed and dated acknowledgment of receipt of this Order for each person to whom Kroll provided a copy.

IT IS FURTHER ORDERED that Kroll shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this Order,

IT IS FURTHER ORDERED that, pursuant to 26 U.S.C. § 7402 and without further proceedings, the IRS is authorized to immediately revoke any EFIN and PTIN held by, assigned to, or used by Kroll.

IT IS FURTHER ORDERED that the United States may engage in post-judgment discovery to monitor Kroll's compliance with this permanent injunction.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over this action for purposes of implementing and enforcing the judgment and issuing any additional orders necessary or appropriate to the public interest.

Dated this 20th day of August, 2020.

S/Clay D. Land _____
CLAY D. LAND
United States District Court Judge